

## **MINUTES**

### **MONTANA SENATE 62nd LEGISLATURE - REGULAR SESSION**

#### **COMMITTEE ON TAXATION**

**Call to Order:** Chair Bruce Tutvedt, on January 21, 2011 at 8:00 AM, in Room 405 Capitol

#### **ROLL CALL**

##### **Members Present:**

Sen. Bruce Tutvedt, Chair (R)  
Sen. Bob Lake, Vice Chair (R)  
Sen. Ron Arthun (R)  
Sen. Gary Branae (D)  
Sen. Ron Erickson (D)  
Sen. Kim Gillan (D)  
Sen. Christine Kaufmann (D)  
Sen. Art Wittich (R)

##### **Members Excused:**

Sen. Jeff Essmann (R)  
Sen. Jim Peterson (R)  
Sen. Chas Vincent (R)  
Sen. Kendall Van Dyk (D)

**Members Absent:** None

**Staff Present:** Lee Heiman, Legislative Branch  
Debra Polhemus, Committee Secretary

**Audio Committees:** These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

##### **Committee Business Summary:**

Hearing & Date Posted: SB 166, 1/13/2011

Executive Action: SB 6 ~ Tabled  
SB 98 ~ Tabled  
SB 75 ~ Do Pass As Amended  
SB 110 ~ Partial Action & Discussion

**HEARING ON SB 166**

**Opening Statement by Sponsor:**

00:00:46 Sen. Joe Balyeat (R), SD 34, opened the hearing on SB 166, Revise income tax filing extension law.

**EXHIBIT(tas16a01)**

**Proponents' Testimony:**

00:07:36 Holly Franz, representing Montana Society of CPAs (MSCPA)

**Opponents' Testimony:** None

**Informational Testimony:**

00:08:37 Brian Olsen, Department of Revenue (DOR)

**Questions from Committee Members and Responses:**

00:09:11 Sen. Erickson  
00:09:51 Brian Olsen, DOR  
00:10:16 Sen. Wittich  
00:11:14 Brian Olsen  
00:12:22 Sen. Wittich  
00:12:51 Sen. Balyeat  
00:14:09 Sen. Wittich  
00:14:22 Sen. Balyeat  
00:16:00 Sen. Erickson  
00:16:49 Sen. Balyeat  
00:18:19 Sen. Lake  
00:19:00 Holly Franz, MSCPA  
00:19:41 Sen. Lake  
00:20:06 Holly Franz  
00:20:33 Sen. Lake  
00:21:13 Brian Olsen  
00:21:51 Chairman Tutvedt  
00:22:42 Sen. Balyeat  
00:22:50 Chairman Tutvedt  
00:23:01 Brian Olsen  
00:24:34 Chairman Tutvedt  
00:24:53 Brian Olsen  
00:26:17 Holly Franz

**Closing by Sponsor:**

00:27:04 Sen. Balyeat

00:29:35 Chairman Tutvedt

(Senators Essmann, Peterson, Vincent, and Van Dyk are excused.)

**EXECUTIVE ACTION ON SB 6**

00:30:46 **Motion:** Sen. Erickson moved that **SB 6 DO PASS.**

**Discussion:**

00:31:08 Sen. Gillan

00:31:23 Chairman Tutvedt

00:31:35 Lee Heiman, Legislative Services Division (LSD)

00:31:52 Sen. Kaufmann

00:32:59 **Substitute Motion/Vote:** Sen. Kaufmann made a substitute motion that **SB 6 BE TABLED.** Substitute Motion carried 9-3 by roll call vote with Sen. Erickson, Sen. Gillan and Sen. Van Dyk voting no. Sen. Essmann, Sen. Peterson, Sen. Van Dyk and Sen. Vincent voted by proxy.

**Discussion:**

00:33:59 Sen. Lake

**EXECUTIVE ACTION ON SB 75**

00:35:10 **Motion:** Sen. Gillan moved that **SB 75 DO PASS.**

**Discussion:**

00:35:31 Chairman Tutvedt

[EXHIBIT\(tas16a02\)](#)

00:35:55 Lee Heiman, LSD

00:36:33 Chair Tutvedt

[EXHIBIT\(tas16a03\)](#)

00:36:59 **Motion/Vote:** Sen. Wittich moved that **SB007501.ALH TO SB 75 BE AMENDED.** Motion carried 8-0 by voice vote of those present and voting.

00:37:35 **Motion:** Sen. Erickson moved that **SB 75 DO PASS AS AMENDED.**

**Discussion:**

00:37:45 Sen. Lake

00:38:52 Sen. Arthun

00:39:15 **Vote:** Motion carried 8-0 by voice vote of those present and voting.

**EXECUTIVE ACTION ON SB 98**

00:40:11 **Motion:** Sen. Lake moved that **SB 98 DO PASS.**

**Discussion:**

00:40:30 Lee Heiman

**EXHIBIT**(tas16a04)

00:41:10 **Motion:** Sen. Wittich moved that **SB009801.AKJ TO SB 98 BE AMENDED.**

**Discussion:**

00:41:26 Sen. Gillan

00:42:10 Sen. Arthun

00:42:30 Sen. Kaufmann

00:42:43 Lee Heiman

00:43:22 **Vote:** Motion carried 8-0 by voice vote of those present and voting.

00:43:41 **Motion:** Sen. Lake moved that **SB 98 DO PASS AS AMENDED.**

**Discussion:**

00:44:03 Sen. Erickson

00:44:34 Sen. Wittich

00:45:29 Sen. Kaufmann

00:46:26 Sen. Branae

00:46:45 Sen. Lake

00:47:00 **Substitute Motion/Vote:** Sen. Lake made a substitute motion that **SB 98 BE TABLED.** Substitute Motion carried 9-3 by roll call vote with Sen. Peterson, Sen. Vincent and Sen. Wittich voting no. Sen. Essmann, Sen. Peterson, Sen. Van Dyk and Sen. Vincent voted by proxy.

**EXECUTIVE ACTION ON SB 110**

00:48:31 **Motion:** Sen. Lake moved that **SB 110 DO PASS.**

**Discussion:**

00:48:46 Sen. Lake

00:49:54 Sen. Gillan

00:51:12 Chairman Tutvedt

00:51:22 Sen. Kaufmann

00:53:06 **Motion:** Sen. Wittich moved that **SB 98 BE AMENDED WITH A CONCEPTUAL AMENDMENT** that the effective date be changed to read January 1, 2013.

**Discussion:**

00:54:54 Lee Heiman  
 00:55:00 Sen. Gillan  
 00:55:30 Chairman Tutvedt  
 00:55:49 Sen. Wittich  
 00:56:09 Chair Tutvedt  
 00:56:15 Brenda Gilmer, Department of Revenue, DOR (without objection from the committee)  
 00:56:36 Sen. Gillan  
 00:57:14 Chairman Tutvedt  
 00:57:34 Brenda Gilmer, DOR  
 00:57:58 Sen. Lake  
 00:59:23 Sen. Wittich  
 00:59:46 Lee Heiman  
 01:00:32 Sen. Wittich  
 01:00:58 Sen. Kaufmann

01:01:33 **Motion:** Sen. Wittich **WITHDREW MOTION TO AMEND SB 110.**

01:02:09 **Motion:** Sen. Lake **WITHDREW MOTION DO PASS SB 110.**

**Discussion:**

01:02:19 Sen. Erickson

**ADJOURNMENT**

Adjournment:  
9:10 A.M.

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Debra Polhemus, Secretary

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Additional Documents:

**EXHIBIT**([tas16aad.pdf](#))